

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19702
[Redacted],)	
)	DECISION
Taxpayer.)	
)	
)	
)	

On July 21, 2006, the staff of the Sales, Use, and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing sales tax, use tax, and interest for the period January 1, 2002, through December 31, 2004, in the total amount of \$2,661.

In a letter dated September 14, 2006, the taxpayer filed a timely appeal and petition for redetermination. Enclosed with the letter was a check for \$1,500 which the taxpayer asked the Commission to accept as a “payment in full” compromise. The Commission rejected this offer in a telephone conversation with the taxpayer, who later asked via fax that the money be applied to its account while the audit protest proceeded.

The taxpayer did not respond to the Commission's hearing rights letter sent October 23, 2006, and a reminder letter sent January 31, 2007. It has provided nothing further for the Commission to consider. The Commission, having reviewed the file, hereby issues its decision upholding the Notice of Deficiency Determination.

The taxpayer has not provided the Commission with information to establish that the amount asserted in the Notice of Deficiency Determination is incorrect. As a result, the Commission will uphold the tax deficiency notice, as adjusted, for the period January 1, 2002, through December 31, 2004. A determination of the State Tax Commission is presumed to be correct (*Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850

1984), and the burden is on the taxpayer to show that the deficiency is erroneous (*Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 Ct. App. 1986). Absent information to the contrary, the Commission finds the deficiency prepared by the Bureau to be a reasonably accurate representation of the taxpayer's sales and use tax liability for the period January 1, 2002, through December 31, 2004.

The Bureau added interest to the sales and use tax deficiency. The Commission found the addition to be appropriate per Idaho Code section 63-3045 and has updated interest accordingly.

WHEREFORE, the Notice of Deficiency Determination dated July 21, 2006, is hereby MODIFIED, and, as so modified, is APPROVED, AFFIRMED and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax and interest:

<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$2,270	\$424	\$ 2,694
	Less Payment	<u>(1,500)</u>
	AMOUNT DUE	<u>\$ 1,194</u>

Interest is calculated through June 13, 2007, and will continue to accrue at the rate set forth in Idaho Code section 63-3045(6) until paid.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this ____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No
